



Assessing Department
City of Boston
Thomas M. Menino, Mayor
Ronald W. Rakow,
Commissioner of Assessing

Taxpayer Referral & Assistance Center (617) 635-4287

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption;
- Residential exemption;
- Current real estate tax;
- Current personal property tax;
- Current motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Motor Vehicle Excise
- Current Boat Excise Tax

CALL: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

Log-On to:
www.cityofboston.gov/assessing
to contact the Assessing Department and for information about the Veterans exemption and other personal exemptions.

Veterans Exemption 22-22E

Fiscal Year 2007 (July 1, 2006 - June 30, 2007)

The veterans exemption provides assistance to veterans who meet the disability and residency requirements listed. Please note that if you are an elderly veteran and have a limited income, you may be eligible for a greater amount of assistance under personal exemption 41C.

What is a Personal Exemption?

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

What is the Exemption Amount?

Taxpayers who are eligible for veterans exemption 22* will receive a reduction in their tax liability of between \$250 and \$875, depending on the nature of their disability. In addition, the City of Boston has elected to provide additional relief of up to twice the amount, provided that the additional amount does not:

1. reduce your final tax bill below the amount of tax you owed in the previous year; and
2. reduce the taxable value of your property

Paraplegic veterans with service-connected disabilities will be exempted from their tax liabilities.

How Do I Apply?

File an application with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the third quarter tax bill for Fiscal year 2007.

Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation, including a disability certificate and all other materials that will help the Board of Assessors make a determination, will be requested.

Tax Payment

NOTE: the filing of an application does not mean you can postpone the payment of your tax.

Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2007. ☒ those that apply.

- ☐ *Owned and occupied the property as of July 1 of the tax year.
- ☐ **Domiciled in Massachusetts 6 months prior to entering the service, or Massachusetts resident at least five (5) consecutive years after discharge prior to the filing for exemption.
- ☐ Veteran, spouse of a veteran or surviving spouse of a veteran who remains unmarried, with a service-connected disability of at least 10 percent, as certified by the Veterans Administration contact office, or
- ☐ Veteran, or a surviving spouse of a veteran who remains unmarried, who was awarded the Purple Heart, or
- ☐ Parent of a veteran who lost their life during wartime, or
- ☐ Surviving spouse of a WW1 veteran who resided in Massachusetts for the past five years and whose whole estate does not exceed \$20,000.

*Ownership:

1. A qualified candidate must possess a sufficient ownership interest in the domicile. To satisfy this ownership requirement, the person's interest must be worth at least \$2000. The person may own this interest solely, as a joint owner or as tenant in common.
2. The holder of life estate satisfies the ownership requirement.
3. If the domicile is held in trust, a person can only satisfy interest if he/she:
 - a) Is a trustee or co-trustee of that trust, AND
 - b) Possesses a sufficient beneficial interest in the domicile through that trust.

** Domicile

The veteran must occupy the property as his or her domicile on July 1 on the tax year.

A COPY OF THE TRUST AND A NOTARIZED COPY OF SCHEDULE OF BENEFICIARIES IS NECESSARY TO PROCESS THE APPLICATION

* Massachusetts General Laws, Chapter 59, § 5, Clause 22-22E